

Internal Revenue Service, Treasury

§ 48.0-2

- 48.6421-7 Records to be kept in substantiation of credits or payments.
- 48.6427-0 Off-highway business use.
- 48.6427-1 Credit or payments to purchaser of special fuels resold or used for non-taxable, farming, or other purposes.
- 48.6427-2 Credits or payments to purchaser of diesel or special motor fuels used in intercity, local, or school buses.
- 48.6427-3 Time for filing claim for credit or payment.
- 48.6427-4 Applicable laws.
- 48.6427-5 Records to be kept in substantiation of credits or payments.
- 48.6427-6 Limitation on credit or refund of tax paid on fuel used in intercity, local or school buses after July 31, 1984.
- 48.6427-8 Diesel fuel and kerosene; claims by ultimate purchasers.
- 48.6427-9 Diesel fuel and kerosene; claims by registered ultimate vendors (farming and State use).
- 48.6427-10 Kerosene; claims by registered ultimate vendors (blocked pumps).
- 48.6427-11 Kerosene; claims by registered ultimate vendors (blending).
- 48.6715-1 Penalty for misuse of dyed fuel.

AUTHORITY: 26 U.S.C. 7805, unless otherwise noted.

Section 48.4052-1 also issued under 26 U.S.C. 4052(g).

Section 48.4064-1(b)(3) also issued under 26 U.S.C. 4064(b)(1)(C)(iii).

Section 48.4064-1(d)(3)(iii) also issued under 26 U.S.C. 4064(d)(1).

Section 48.4064-1(d)(5) also issued under 26 U.S.C. 4064(d)(2).

Section 48.4081-4 also issued under 26 U.S.C. 4083(a)(2).

Section 48.4081-6 also issued under 26 U.S.C. 4081(c);

Section 48.4081-7 also issued under 26 U.S.C. 4081(e).

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Section 48.4082-6 also issued under 26 U.S.C. 4082(d).

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Section 48.6416(b)(2)-2(b) also issued under 26 U.S.C. 6416(b).

Section 48.6427-8 also issued under 26 U.S.C. 6427(m).

Section 48.6427-9 also issued under 26 U.S.C. 6427(m).

Section 48.6427-10 also issued under 26 U.S.C. 6427(m).

Section 48.6427-11 also issued under 26 U.S.C. 6427(m).

Subpart A—Introduction

§ 48.0-1 Introduction.

The regulations in this part 48 are designated “Manufacturers and Retailers Excise Tax Regulations.” The regulations relate to the excise taxes imposed by chapter 31 and 32 of the Internal Revenue Code. Chapter 31 (relating to retail taxes) imposes tax on certain luxury items, special fuels, fuel used in commercial transportation on inland waterways, and heavy trucks and trailers. Chapter 32 (relating to manufacturers taxes) imposes tax on gas guzzler automobiles, highway-type tires, taxable fuel, aviation fuel, coal, certain vaccines, and sporting goods. Although chapter 32 also imposes a tax on firearms, this tax is under the jurisdiction of the Bureau of Alcohol, Tobacco, and Firearms. See part 40 of this chapter for regulations relating to returns, payments, and deposits of taxes imposed by chapters 31 and 32 (other than the tax on firearms imposed by section 4181).

[T.D. 8442, 57 FR 48186, Oct. 22, 1992, as amended by T.D. 8659, 61 FR 10453, Mar. 14, 1996]

§ 48.0-2 General definitions and attachment of tax.

(a) *Meaning of terms.* As used in the regulations in this part, unless otherwise expressly indicated:

(1) The terms defined in the provisions of law contained in the regulations in this part shall have the meanings so assigned to them.

(2) [Reserved]

(3) The term *calendar quarter* means a period of 3 calendar months ending on March 31, June 30, September 30, or December 31.

(4)(i) The term *manufacturer* includes any person who produces a taxable article from scrap, salvage, or junk material, or from new or raw material, by processing, manipulating, or changing the form of an article or by combining or assembling two or more articles. The term also includes a “producer” and an “importer”. An “importer” of a